

REMARKS

Claims 1-29, 40, and 41 are pending. New claims 42-49 have been added. In the Office communication dated November 15, 2004, the Examiner requested that Applicants submit arguments with respect to the patentable differences between claims 42-48 and the cited art of record. In response, Applicants, submit the following remarks.

Claims 42-49 are patentable over *CASH for Your Used Closing* (Client Valuation Services, 2000) (hereinafter referred as "Cash"), Thomas, Vig, and User's Guide for TurboTax, either alone or in combination. Claim 42 describes a computer-implemented method for electronically preparing an income tax return. The claimed invention, as recited in claim 42, includes receiving donation information identifying an item for which a non-cash charitable donation has been made, determining a tax deductible valuation for the donated item using an electronic database storing tax deductible valuation information for a plurality of items, and electronically transmitting the tax deductible valuation to the income tax preparation application. Claim 49 recites a system adapted to perform the steps recited in claim 42.

Cash does not disclose the claimed invention. Cash is a paper manual and recordkeeping book that provides a guide to non-cash charitable donations for taxpayers. Cash merely provides a list of charitable donations for the current calendar year. Because cash is a recordkeeping book, Cash only enables taxpayers to manually record in the booklet individual quantities of donated items and to manually calculate the aggregate value of the donated items (see page 8). Cash, however, does not disclose or suggest using an electronic database storing tax deductible valuation information for a plurality of items to determine the tax deductible valuation of a donation, nor electronically transmitting the tax deductible valuation of the donated items to the income tax preparation application.

Thomas does not disclose or suggest the claimed invention. Thomas is merely a news article that describes the very Cash reference itself (see pages 2 and 3 of Thomas where Thomas provides some examples from Cash). Since Thomas is nothing more than a summary of Cash and Cash does not disclose or suggest "using an electronic database storing tax deductible valuation information for a plurality of items" or "electronically

transmitting the tax deductible valuation of the donated items to the income tax preparation application”, Thomas does not disclose or suggest the claimed features.

User’s Guide for TurboTax does not disclose the claimed invention. The reference is a user’s guide to the tax preparation application. Although the reference discloses importing financial data, including charitable donation information, to the tax preparation application from various financial software applications, the reference does not disclose or suggest at least “using an electronic database storing tax deductible valuation information for a plurality of items” or “determining a tax deductible valuation for the donated item for the applicable tax year.”

Vig does not disclose or suggest the claimed invention. Vig merely discloses a method for artwork appraisal by which a predicted price or a target artwork for which appraisal is sought is determined based on the imaginary “normal” artwork by the same artist. Vig does not disclose or suggest at least “using an electronic database storing tax deductible valuation information for a plurality of items” or “transmitting to an electronic income tax preparation application over the communications network the tax deductible valuation for the donated item.”

As can be readily seen, the aggregation of the various references does not disclose or suggest the claimed invention, since none of the secondary references (Thomas, Vig, or TurboTax) provide the missing elements in Cash. Further, given that Vig in particular has nothing to do with taxes and determining tax deductions, one of skill in the art would not consider Vig to be analogous art with sufficiently relevant teachings, nor would one be motivated to combine Vig with any of the other references.


Claims 43-48 depend from independent claim 42 and derive their patentability at least in part from claim 42.

Conclusion

For the above reasons, Applicants respectfully submit that newly added claims 42-49 are allowable over the cited art of record and respectfully request that the Examiner allow the case.

Respectfully submitted,
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